

**The Taxes Imposed by the Tax Bill and Passed by Congress, June 23, 1902.—The Duties on Incomes, Insurance Companies, Railroad Companies, &c.—The Taxes on Distillate Spirits, Manufactures, Oils, Paper, Gas, Candles, Tobacco, Snuff, Sarsaparilla, Iron, Soap, Screws, Cloth, Leather, Glue, Wine, Coal, &c.—The Tax on Cotton.—The License Tax, &c., &c.**

*First*—A tax on persons and corporations engaged in certain pursuits, for license.

The President may divide the States into districts, not exceeding the number of congressional districts, and appoint an assessor and collector (to be confirmed by the Senate) for each district. Each assessor may divide the districts into convenient sub-districts, and appoint an assistant in each division. Each collector may appoint many deputies as he may deem proper. Bonds are required. Collectors to pay and be responsible for acts

The collectors shall give notice by advertisements post bills of the time when assessments are due, and they are not paid within ten days of that time, ten percent shall be added to the amount assessed; and the collector or a deputy shall, within twenty days thereafter call upon the persons refusing to pay, demanding

The compensation of collectors is four per centum on the first hundred thousand dollars collected, and one per centum on all over that sum, and a proper amount for stationary, etc., is also allowed. Out of the commission the collectors must pay their duties.

If the taxes cannot be collected in any State, at a time specified in the act, the President is directed to treat them as soon as possible, adding six per cent interest.

Railroads and Ferries to pay 3 per cent. on their gross receipts for passengers. If not using steam,  $1\frac{1}{2}$  per cent. Toll bridges to pay 3 per cent. of their receipts. Railroad companies shall pay 3 per cent. on the amount of the dividends and interest on bonds, and deduct the same from their payments to share and bondholders. Gas and Insurance dividends are also taxed 3 per cent.

zines, reviews, or any other publication, on gross receipts for.....	3 ¢
Do., all receipts for, to the amount of \$1,000....	exen
Do., do., by newspapers denied the use of the mails.....	10 ¢
Do., do., by papers whose circulation does not exceed 2,000 copies.....	exen
Agreements for each sheet or piece of paper on	

material upon which the duties imposed by this act shall have been paid, is not to be considered a manufacture.

Ale, per barrel of thirty-one gallons, fractional parts of a barrel to pay proportionately.....

Alternatives, each package of, the retail price or value of which does not exceed 25 cents, stamp duty.....

Do, each package of, the retail price or value of which exceeds \$1, for each and every 50 cents, or fractional part thereof, over and above \$1, an additional stamp duty of ..... 2 ce

Animal oils, per gallon..... 2 ce

Anodynes, each package of, the retail price or value of which does not exceed 25 cents,

Do. each package of, the retail price or value of which exceeds \$1, for each and every 50 cents, or fractional part thereof, over and above \$1, an additional stamp duty of.....	2 cts
Apothecaries, when a license as wholesale or retail dealer has not been taken out, for license.....	1 "
Appraisalment of value or damage, on each, a stamp duty of.....	5 cts

Do, do., exceeding 75 cents, and not exceeding \$1.....	4 cts.
Do., do., on each package of, the retail price or value of which exceeds \$1, for each and every 50 cents, or fractional part thereof, over and above \$1, an additional stamp duty of.....	2 cts.
Auctioneers, under which term is included every	

retail price or value of which does not exceed 25 cents, a stamp duty of.....	1 c
Do., on each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of.....	2 c
Do., on each package of, the retail price or value of which exceeds 25 cents, and does not exceed 75 cents, a stamp duty of.....	3 c

Do., each package of, the retail price or value of which exceeds 25 cents, and does not exceed 50 cents, a stamp duty of.....	2 cts.
Do., each package of, the retail price or value of which exceeds 50 cents, and does not exceed 75 cents, a stamp duty of.....	3 cts.

Balm of Everwot same as Balm of a Thousand Flowers."	
Balm of Wild Cherry and Iceland Moss, same as "Balm of a Thousand Flowers."	
Band Iron (see "ron.")	
Banks, on all dividends.....	3 per
Bankers, under which term is included every person who keeps a place of business where	

Bar Iron (see "Iron.")	
Barytes, sulphate of, per 100 pounds.....	10 ce
Beer, per barrel of 31 gallons, fractional parts of a barrel to pay proportionately.....	\$
Bend leather, per pound.....	1 ct. and 5 m
Benzine, per gallon.....	10 ce
Bi-carbonate of soda, per pound.....	5 m
Billiard tables, for each table.....	

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